

submergence or *azhukichetham* in seasons of flood than even scarcity of water and in these cases no remission of tax was granted by Government. As this worked considerable hardship, he requested that *karivu* and *azhukichetham* might be treated on the same basis by Government and remissions allowed in both cases alike.

*Mr. M. Sivathanu Pillai (Tovala)* supported him.

*Reply.*—What the members want is that the procedure obtaining in respect of Karivezhuthu should be made applicable to failure of crops due to submergence as well. Cases of submergence are very rare in these parts, where the ordinary complaint is want of sufficient water-supply. Unlike in the matter of *karivu*, no remission is allowed when individual fields are damaged by submergence. But where a whole *puravu* fails on this account, a special enquiry is made on the application of the ryots concerned and remission granted under the special sanction of Government. Further relief, if called for, will be given in individual cases on the recommendation of the Peishkar.

17. That the procedure obtaining at present in regard to Karivezhuthu is a source of delay, hardship and loss to the ryots.

*Mr. N. Velayudhaperumal Pillai (Agastisvaram)* stated that when a complaint about failure of crops was submitted to the Revenue authorities it took a long time for them to go to the spot and inspect the lands and it was a matter of hardship that till then the ryots had to keep the stalks on the lands without removing them. Although there is a rule that the inspection should be completed within 7 days after receipt of complaint, this was never observed in practice and hence in many cases the ryots lost the benefit of the remission rules. The member prayed that a period might be fixed within which the revenue officers should finish their inspection.

*Reply.*—This question was raised last year. In his reply the Dewan said that orders would issue for the timely inspection of crops by village officers. Some proposals are before Government for modifying the existing rules. They will receive consideration and orders will be passed.

18. Remission of tax in the Northern Division in cases of failure of crops for want of water.

*Mr. K. Karunakaran Pillai (Parur)* stated that remission on